



**Department of Revenue
POWER OF ATTORNEY**

STATE OF _____

COUNTY OF _____

Know all persons by these presents that

TAXPAYER'S NAME

REGISTRATION OR IDENTIFICATION NO.

ADDRESS

PHONE NUMBER

Hereby appoint(s) _____
REPRESENTATIVE'S NAME

ADDRESS

PHONE NUMBER

As attorney(s) –in-fact to represent the taxpayer(s) before the Georgia Department of Revenue for the following tax matters [Specify the type(s) of tax and year(s) or period(s) (date of death if estate tax)]:

The attorney(s) –in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and to perform on behalf of the taxpayer(s) the following acts for the above tax matters [Strike through any of the following which are not granted]:

To receive, but not to endorse and collect, checks in payment of any refund of tax, penalty or interest.

To execute waivers (and related documents) of restrictions on assessment or collection of tax deficiencies and waivers of any other rights of taxpayer(s).

To execute consents extending the statutory period for assessment, collection or refund of taxes.

To receive all notices pertaining to these tax matters.

To represent taxpayer(s) in conferences and hearings, to file appeals from notices of assessment, and to execute claims for refund.

To receive confidential information pertaining to these tax matters.

To delegate authority or to substitute another representative.

To do all the lawful acts and things whatsoever concerning these tax matters in every respect as taxpayer(s) could do were taxpayer(s) personally present at the doing thereof.

Other acts [Specify]:

This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the Georgia Department of Revenue for the same matters and years or periods covered herein, except the following [Specify to whom granted, date, and address including zip code or refer to attached copies of earlier powers and authorizations]:

In witness whereof I have hereunto set my hand and seal this _____ day of _____, _____

If signed by a corporate officer, partner, or fiduciary on behalf of taxpayer(s), I certify that I have the authority to execute this power of attorney on behalf of taxpayer(s).

SIGNATURE OF OR FOR TAXPAYER(S) TITLE (IF APPLICABLE) DATE

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If the power of attorney is granted to an attorney, certified public accountant, enrolled agent, or registered public accountant the following declaration must be completed:

- [] I am a member in good standing of the Bar of jurisdiction indicated below;
 [] I am duly qualified to practice as a certified public accountant in the jurisdiction indicated below;
 [] I am enrolled as an agent under the requirements of Treasury Department circular no. 230; or
 [] I am a registered public accountant.

DESIGNATION (Attorney, CPA, E.A. or Registered Public Accountant)	STATE WHERE LICENSED	LICENSE OR CAF NUMBER	SIGNATURE	DATE

If the power of attorney is granted to a person other than an attorney, CPA, enrolled agent, or registered public accountant it must be witnessed or notarized below.

The person(s) signing as or for the taxpayer(s) [Check and complete one]:

- [] is/are known to and signed in the presence of the two disinterested witnesses whose signatures appear here:

SIGNATURE OF WITNESS DATE

SIGNATURE OF WITNESS DATE

- [] appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed.

SIGNATURE OF NOTARY (NOTARIAL SEAL) DATE